

Kwazulu-Natal: Mkhambathini(KZN226) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Financial Performance										
Property rates	-	1 239	6 593	3 742	3 742	3 742	3 816	4 703	4 984	5 284
Service charges	-	-	(3 456)	-	-	-	-	-	-	-
Investment revenue	-	446	168	100	270	270	363	300	318	337
Transfers recognised - operational	-	12 479	-	23 107	23 676	23 676	10 834	-	-	-
Other own revenue	-	2 212	29 006	2 576	2 826	2 826	3 152	47 511	45 454	48 660
Total Revenue (excluding capital transfers and contributions)	-	16 376	32 311	29 525	30 515	30 515	18 165	52 514	50 756	54 281
Employee costs	-	11 930	12 095	14 520	16 580	16 580	13 278	15 140	16 351	17 659
Remuneration of councillors	-	2 891	3 269	3 619	3 406	3 406	3 264	3 610	3 827	4 056
Depreciation & asset impairment	-	1 432	1 715	1 700	1 700	1 700	-	1 802	1 910	2 025
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	12 128	-	-	9 620	-	-	-
Other expenditure	-	8 907	8 624	5 884	16 697	16 697	5 597	28 590	23 572	25 316
Total Expenditure	-	25 160	25 703	37 851	38 383	38 383	31 758	49 142	45 660	49 056
Surplus/(Deficit)	-	(8 784)	6 608	(8 326)	(7 868)	(7 868)	(13 593)	3 372	5 096	5 225
Transfers recognised - capital	-	-	-	10 628	10 628	10 628	19 737	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(8 784)	6 608	2 302	2 760	2 760	6 144	3 372	5 096	5 225
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	(8 784)	6 608	2 302	2 760	2 760	6 144	3 372	5 096	5 225
Capital expenditure & funds sources										
Capital expenditure	-	5 312	11 414	11 048	11 048	11 048	9 384	13 038	15 542	14 077
Transfers recognised - capital	-	5 199	-	10 678	10 628	10 628	9 497	10 508	12 792	13 157
Public contributions & donations	-	-	-	-	-	-	35	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	112	-	370	420	420	-	2 530	2 750	920
Total sources of capital funds	-	5 312	-	11 048	11 048	11 048	9 532	13 038	15 542	14 077
Financial position										
Total current assets	-	-	5 100	926	3 884	3 884	183 409	11 940	9 329	10 184
Total non current assets	-	-	41 879	52 615	52 615	52 615	502 456	61 901	75 263	87 315
Total current liabilities	-	-	4 693	-	-	-	73 816	856	746	566
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	-	-	42 286	53 541	56 498	56 498	612 049	29 259	37 090	46 795
Cash flows										
Net cash from (used) operating	(10 262)	(6 329)	2 615	1	2 656	2 656	18 173	13 690	60 598	63 898
Net cash from (used) investing	9 164	7 358	(6 216)	0	100	100	(10 999)	(10 308)	(12 742)	(13 157)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	(1 791)	(1 397)	(3 601)	1	2 756	2 756	7 108	3 382	51 238	101 979
Cash backing/surplus reconciliation										
Cash and investments available	-	-	(66)	-	2 957	2 957	122 963	8 554	5 493	5 822
Application of cash and investments	-	5 056	2 285	364	(411)	(411)	39 036	394	(3 052)	(3 750)
Balance - surplus (shortfall)	-	(5 056)	(2 351)	(364)	3 368	3 368	83 927	8 160	8 545	9 572
Asset management										
Asset register summary (WDV)	-	5 312	11 414	11 048	11 048	11 048	9 384	13 038	15 542	14 077
Depreciation & asset impairment	-	1 432	1 715	1 700	1 700	1 700	-	1 802	1 910	2 025
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	347	668	129	430	430	430	-	1 165	1 235	1 309
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	2 703	1 138	1 138	1 138	1 138	1 984	1 488	920
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Kwazulu-Natal: Mkhambathini(KZN226) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2011 (Publis

Standard Classification Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>		-	16 376	32 311	29 425	29 314	29 314	52 514	50 756	54 281
Executive & Council			16 376							
Budget & Treasury Office				32 311	26 315	29 314	29 314	52 514	50 756	54 281
Corporate Services					3 110					
<i>Community and Public Safety</i>		-	-	-	-	1 100	1 100	-	-	-
Community & Social Services						1 100	1 100			
Sport And Recreation										
Public Safety										
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	10 728	10 728	10 728	-	-	-
Planning and Development					10 728	10 728	10 728			
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
<i>Other</i>	4									
Total Revenue - Standard	2	-	16 376	32 311	40 153	41 143	41 143	52 514	50 756	54 281
Expenditure - Standard										
<i>Governance and Administration</i>		-	25 160	25 703	18 510	18 176	18 176	49 142	45 660	49 056
Executive & Council			25 160		5 939	5 634	5 634			
Budget & Treasury Office				25 703	6 652	12 543	12 543	49 142	45 660	49 056
Corporate Services					5 919					
<i>Community and Public Safety</i>		-	-	-	5 102	6 544	6 544	-	-	-
Community & Social Services					5 102	6 544	6 544			
Sport And Recreation										
Public Safety										
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	14 239	13 663	13 663	-	-	-
Planning and Development					14 239	13 663	13 663			
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
<i>Other</i>	4									
Total Expenditure - Standard	3	-	25 160	25 703	37 851	38 383	38 383	49 142	45 660	49 056
Surplus/(Deficit) for the year		-	(8 784)	6 608	2 302	2 760	2 760	3 372	5 096	5 225

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Kwazulu-Natal: Mkhambathini(KZN226) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Wazirabad-Taluk, Mithambarthini(R212226) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/20)											
Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Revenue By Source											
Property rates	2	-	1 168	6 593	3 722	3 722	3 722	3 816	4 682	4 962	5 260
Property rates - penalties and collection charges		-	70	-	20	20	20	-	21	22	24
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	(3 456)	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		-	446	168	100	270	270	363	300	318	337
Interest earned - outstanding debtors		-	-	-	-	25	25	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	27	1	10	35	35	23	37	39	42
Licences and permits		-	1 442	2 060	2 100	2 100	2 100	2 364	2 500	2 650	2 809
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	12 479	-	23 107	23 676	23 676	10 834	-	-	-
Other own revenue	2	-	744	26 945	198	396	396	765	44 974	42 765	45 809
Gains on disposal of PPE		-	-	-	268	270	270	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		-	16 376	32 311	29 525	30 515	30 515	18 165	52 514	50 756	54 281
Expenditure By Type											
Employee related costs	2	-	11 930	12 095	14 520	16 580	16 580	13 278	15 140	16 351	17 659
Remuneration of councillors		-	2 891	3 269	3 619	3 406	3 406	3 264	3 610	3 827	4 056
Debt impairment	3	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2	-	1 432	1 715	1 700	1 700	1 700	-	1 802	1 910	2 025
Finance charges		-	-	-	-	-	-	-	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contractor services		-	196	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	12 128	-	-	9 620	-	-	-
Other expenditure	4,5	-	8 711	8 624	5 884	16 697	16 697	5 597	28 590	23 572	25 316
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	25 160	25 703	37 851	38 383	38 383	31 758	49 142	45 660	49 056
Surplus/(Deficit)											
Transfers recognised - capital		-	(8 784)	6 608	(8 326)	(7 868)	(7 868)	(13 593)	3 372	5 096	5 225
Contributions recognised - capital	6	-	-	-	10 628	10 628	10 628	19 737	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	(8 784)	6 608	2 302	2 760	2 760	6 144	3 372	5 096	5 225
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	(8 784)	6 608	2 302	2 760	2 760	6 144	3 372	5 096	5 225
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	(8 784)	6 608	2 302	2 760	2 760	6 144	3 372	5 096	5 225
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	(8 784)	6 608	2 302	2 760	2 760	6 144	3 372	5 096	5 225

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Kwazulu-Natal: Mkhambathini(KZN226) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	1										
Capital Expenditure - Standard											
<i>Governance and Administration</i>		-	5 312	-	11 048	11 048	11 048	9 384	13 038	2 800	920
Executive & Council			5 312		11 048	11 048	11 048	9 384	13 038		
Budget & Treasury Office										2 800	920
Corporate Services											
<i>Community and Public Safety</i>		-	-	-	-	-	-	-	-	-	-
Community & Social Services											
Sport And Recreation											
Public Safety											
Housing											
Health											
<i>Economic and Environmental Services</i>		-	-	11 414	-	-	-	-	-	12 742	13 157
Planning and Development										12 742	13 157
Road Transport				11 414							
Environmental Protection											
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-	-
Electricity											
Water											
Waste Water Management											
Waste Management											
<i>Other</i>											
Total Capital Expenditure - Standard	3	-	5 312	11 414	11 048	11 048	11 048	9 384	13 038	15 542	14 077
Funded by:											
National Government			5 199		8 578	8 528	8 528	9 497	10 358	12 792	13 157
Provincial Government					2 100	2 100	2 100		150		
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	5 199	-	10 678	10 628	10 628	9 497	10 508	12 792	13 157
Public contributions and donations	5							35			
Borrowing	6										
Internally generated funds			112		370	420	420		2 530	2 750	920
Total Capital Funding	7	-	5 312	-	11 048	11 048	11 048	9 532	13 038	15 542	14 077

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Kwazulu-Natal: Mkhambathini(KZN226) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
ASSETS											
Current assets											
Cash	1			100		2 957	2 957	127	3 372		
Call investment deposits								122 836	5 182	5 493	5 822
Consumer debtors	1			1 785	774	774	774	28 967	3 386	3 836	4 362
Other debtors				3 215	152	152	152	29 690			
Current portion of long-term receivables											
Inventory	2							1 789			
Total current assets		-	-	5 100	926	3 884	3 884	183 409	11 940	9 329	10 184
Non current assets											
Long-term receivables	3										
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment				41 317	52 615	52 615	52 615	493 527	61 901	75 263	87 315
Agricultural											
Biological											
Intangible			562					6 748			
Other non-current assets								2 181			
Total non current assets		-	-	41 879	52 615	52 615	52 615	502 456	61 901	75 263	87 315
TOTAL ASSETS		-	-	46 979	53 541	56 498	56 498	685 865	73 841	84 592	97 499
LIABILITIES											
Current liabilities											
Bank overdraft	1			166							
Borrowing	4										
Consumer deposits	4										
Trade and other payables				4 527				73 816	856	746	566
Provisions											
Total current liabilities		-	-	4 693	-	-	-	73 816	856	746	566
Non current liabilities											
Borrowing											
Provisions											
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	4 693	-	-	-	73 816	856	746	566
NET ASSETS	5	-	-	42 286	53 541	56 498	56 498	612 049	72 985	83 846	96 933
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	4			25 809	37 065	40 022	40 022	82 446			
Reserves				16 477	16 477	16 477	16 477	529 603	29 259	37 090	46 795
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	42 286	53 541	56 498	56 498	612 049	29 259	37 090	46 795

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Kwazulu-Natal: Mkhambathini(KZN226) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Kwazulu-Natal: Inkamabuthini(R2N220) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published figures as at 2011/10/20)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		2 747	2 686	28 446	42	6 170	6 170	10 653	7 456	50 388	53 890
Government - operating	1	17 790	18 432			23 946	23 946	34 223	34 260	30 068	32 414
Government - capital	1					10 628	10 628		10 408	12 742	13 157
Interest				168	0	295	295		300	318	337
Dividends											
Payments											
Suppliers and employees		(9 080)	(8 808)	(26 000)	(41)	(38 383)	(38 383)	(13 588)	(38 734)	(32 918)	(35 900)
Finance charges		(21 719)	(18 640)					(13 114)			
Transfers and grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		(10 262)	(6 329)	2 615	1	2 656	2 656	18 173	13 690	60 598	63 898
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE					0	100	100		100		
Decrease in non-current debtors		1 148									
Decrease in other non-current receivables											
Decrease (increase) in non-current investments		8 040	7 358								
Payments											
Capital assets		(24)		(6 216)				(10 999)	(10 408)	(12 742)	(13 157)
NET CASH FROM/(USED) INVESTING ACTIVITIES		9 164	7 358	(6 216)	0	100	100	(10 999)	(10 308)	(12 742)	(13 157)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	(1 098)	1 028	(3 601)	1	2 756	2 756	7 174	3 382	47 856	50 741
		(693)	(2 425)					(66)		3 382	51 238
Cash/cash equivalents at the year end:	2	(1 791)	(1 397)	(3 601)	1	2 756	2 756	7 108	3 382	51 238	101 979

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Kwazulu-Natal: Mkhambathini(KZN226) - Table A9 Asset Management for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

2011/12 Medium Term Revenue & Expenditure										
Description		Ref	2007/08	2008/09	2009/10	urrent year 2010/11		Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast		
CAPITAL EXPENDITURE										
Total New Assets		1	-	5 312	11 414	11 048	11 048	11 048	13 038	15 542
Infrastructure - Road Transport				5 199	11 379	1 528	1 528	1 528	10 408	
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other					35				2 630	
Infrastructure			-	5 199	11 414	1 528	1 528	1 528	13 038	-
Community						9 100	9 100	9 100		15 542
Heritage assets										
Investment properties										
Other assets				112		420	420	420		
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets		2	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure			-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets										
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure		4	-	5 199	11 379	1 528	1 528	1 528	10 408	-
Infrastructure - Road Transport			-	5 199	11 379	1 528	1 528	1 528	10 408	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	35	-	-	-	2 630	-
Infrastructure			-	5 199	11 414	1 528	1 528	1 528	13 038	-
Community			-	-	-	9 100	9 100	9 100	-	15 542
Heritage assets			-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-
Other assets			-	112	-	420	420	420	-	-
Agricultural assets			-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class			-	5 312	11 414	11 048	11 048	11 048	13 038	15 542
ASSET REGISTER SUMMARY - PPE (WDV)			5							
Infrastructure - Road Transport				5 199	11 379	1 528	1 528	1 528	10 408	
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other					35				2 630	
Infrastructure				-	5 199	1 528	1 528	1 528	13 038	-
Community						9 100	9 100	9 100		15 542
Heritage assets										
Investment properties										
Other assets				112		420	420	420		
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)				-	5 312	11 414	11 048	11 048	13 038	15 542
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment			3	1 432	1 715	1 700	1 700	1 700	1 802	1 910
Repairs and Maintenance by Asset Class				-	-	430	-	-	-	-
Infrastructure - Road Transport						50				
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure				-	-	50	-	-	-	-
Community						320				
Heritage assets										
Investment properties										
Other assets			6,7			60				
TOTAL EXPENDITURE OTHER ITEMS				-	1 432	2 130	1 700	1 700	1 802	1 910
% of capital exp on renewal of assets				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE				0.0%	0.0%	3.9%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE				0.0%	0.0%	4.0%	0.0%	0.0%	0.0%	0.0%
Repairs and Maintenance by Expenditure Items										
Employee related costs										
Other materials										
Contracted Services										
Other expenditure				347	668	430	430	430	1 165	1 235
Total Repairs and Maintenance Expenditure				347	668	430	430	430	1 165	1 235

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to 'Budgeted Financial Position' (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Sanitation/Sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Refuse:										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)			43	182	150	150	160	180	191	202
Refuse (removed at least once a week)			779		486	486	525	560	607	659
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)				2 703	1 138	1 138	1 138	1 984	1 488	920
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	2 703	1 138	1 138	1 138	1 984	1 488	920

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Kwazulu-Natal: Mkhambathini(KZN226) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	Section											
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(1 791)	(1 397)	(3 601)	1	2 756	2 756	7 108	3 382	51 238	101 979
Cash + investments at the yr end less applications - R'000	18(1)b	2	–	(5 056)	(2 351)	(364)	3 368	3 368	83 927	8 160	8 545	9 572
Cash year end/monthly employee/supplier payments	18(1)b	3	–	(1.1)	(2.8)	0.0	1.7	1.7	3.3	2.2	30.5	56.4
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	(8 784)	6 608	2 302	2 760	2 760	6 144	3 372	5 096	5 225
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	(6.0%)	(106.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	166.1%	77.8%	76.6%	(66.6%)	33.4%	33.4%	18%	13.6%	99.0%	98.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	54.5%	0.0%	0.0%	0.0%	117.2%	79.8%	82.0%	93.5%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	0.0%	(81.5%)	0.0%	0.0%	6231.7%	(94.2%)	13.3%	13.7%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Kwazulu-Natal: Mkhambathini(KZN226) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

[illegible]Trend

Kwazulu-Natal: Mkhambathini(KZN226) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	Section											
Change in consumer debtors (current and non-current)			2 345	–	5 000	(4 073)	(4 073)	(4 073)	53 658	2 460	450	526

Kwazulu-Natal: Mkhambathini(KZN226) - Table SA34a Capital Expenditure on New Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description		Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework			
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14	
Capital Expenditure on new assets by Asset Class/Sub-class												
Infrastructure		2	-	5 199	11 414	1 528	1 528	1 528	13 038	-	-	
Infrastructure - Road Transport			-	5 199	11 379	1 528	1 528	1 528	10 408	-	-	
Roads, Pavements, Bridges and Storm Water				5 199	11 379	1 528	1 528	1 528	10 408			
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-	
Electricity Reticulation												
Street Lighting												
Infrastructure - Water			-	-	-	-	-	-	-	-	-	
Water Reservoirs and Reticulation												
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-	
Sewerage Purification and Reticulation												
Infrastructure - Other			-	-	35	-	-	-	2 630	-	-	
Waste Management												
Transportation												
Housing												
Gas												
Other		3			35				2 630			
Community			-	-	-	9 100	9 100	9 100	-	15 542	14 077	
Parks and Gardens		7										
Sportfields						4 600	4 100	4 100				
Community Halls						2 000	2 000	2 000				
Libraries												
Recreational Facilities												
Security and Policing												
Buses												
Clinics												
Museums and Art Galleries												
Other						2 500	3 000	3 000		15 542	14 077	
Heritage Assets			-	-	-	-	-	-	-	-	-	
Heritage Assets												
Investment properties			-	-	-	-	-	-	-	-	-	
Investment properties												
Other Assets			-	112	-	420	420	420	-	-	-	
General Vehicles		10				300						
Specialised Vehicles			-	-	-	-	-	-	-	-	-	
Plant and Equipment						50	120	120				
Office Equipment				27		70	300	300				
Abattoirs												
Markets												
Civic Land and Buildings												
Other Land and Buildings												
Other					86							
Agricultural Assets				-	-	-	-	-	-	-	-	-
Agricultural Assets												
Biological Assets			-	-	-	-	-	-	-	-	-	
Biological Assets												
Intangibles			-	-	-	-	-	-	-	-	-	
Intangibles												
Total Capital Expenditure on new assets		1	-	5 312	11 414	11 048	11 048	11 048	13 038	15 542	14 077	
Specialised Vehicles												
Refuse			-	-	-	-	-	-	-	-	-	
Fire												
Conservancy												
Ambulances												

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Kwazulu-Natal: Mkhambathini(KZN226) - Table SA34b Capital Expenditure on Renewal of Existing Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Capital Expenditure on Renewal of Existing Assets by Asset Class/Sub-class										
Infrastructure	2 									

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Kwazulu-Natal: Mkhambathini(KZN226) - Table SA34c Repairs and Maintenance Expenditure by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Repairs and Maintenance Expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	50	-	-	-	-	-
Infrastructure - Road Transport		-	-	-	50	-	-	-	-	-
<i>Roads, Pavements, Bridges and Storm Water</i>					50					
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
<i>Electricity Reticulation</i>										
<i>Street Lighting</i>										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
<i>Water Reservoirs and Reticulation</i>										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
<i>Sewerage Purification and Reticulation</i>										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Mangement</i>										
<i>Transportation</i>										
<i>Housing</i>										
<i>Gas</i>										
<i>Other</i>										
Community		-	-	-	320	-	-	-	-	-
Parks and Gardens										
Sportfields					300					
Community Halls					20					
Libraries										
Recreational Facilities										
Security and Policing										
Buses										
Clinics										
Museums and Art Galleries										
Other										
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	-	-	60	-	-	-	-	-
General Vehicles					40					
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Plant and Equipment					20					
Office Equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Repairs and Maintenance Expenditure	1	-	-	-	430	-	-	-	-	-
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI Infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'